



San Bernardino LAFCO Fiscal Indicators

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County Service Area 79 (Green Valley Lake)

Report Created:11/3/2016

County Service Area 79 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: sewer, water (not active), and roads/snow removal (through its zone R-1). The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. CSA 79 maintains a sewer collection system and interceptor, with sewage treatment provided through a contract with Running Springs Water District. CSA 79 Zone R-1 maintains and provides snow removal for approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. In 2007 voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter for snow removal. The 2014-15 special tax was \$418.43, is \$439.61 for 2016-17, on 66 parcels funds road maintenance, paving, and snow removal services.



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Report Created:11/3/2016

Change in Assessed Value

Description

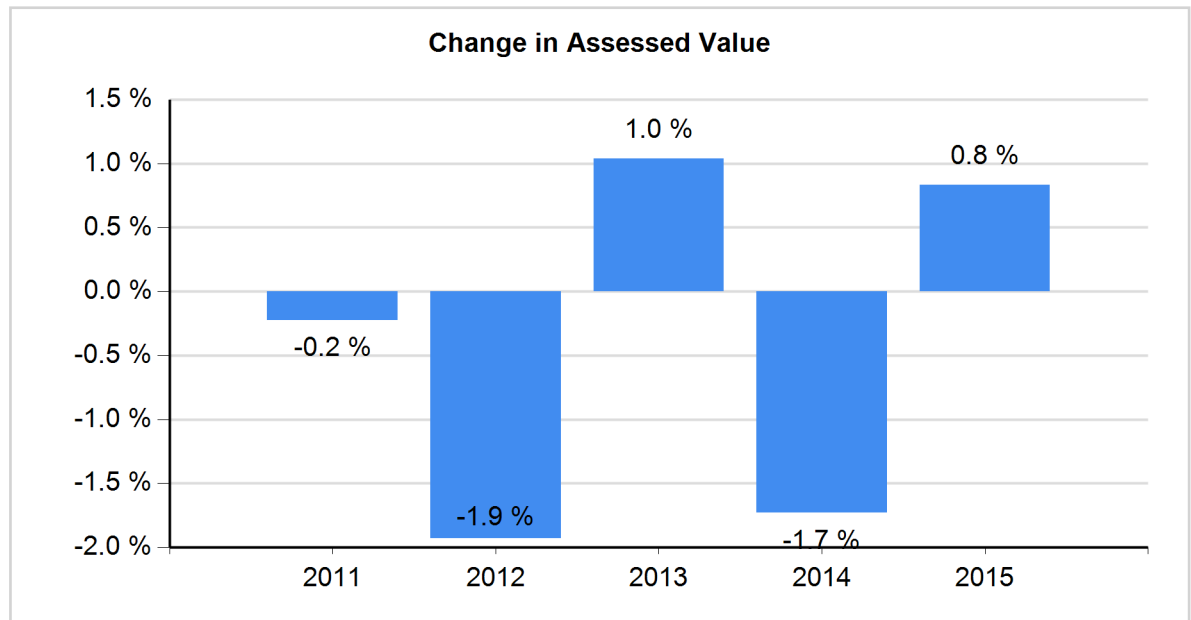
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2011	2012	2013	2014	2015
(\$317,741)	(\$2,682,478)	\$1,454,383	(\$2,388,022)	\$1,159,848
\$141,502,281	\$138,819,803	\$140,274,186	\$137,886,164	\$139,046,012
-0.2%	-1.9%	1.0%	-1.7%	0.8%

Agency Response



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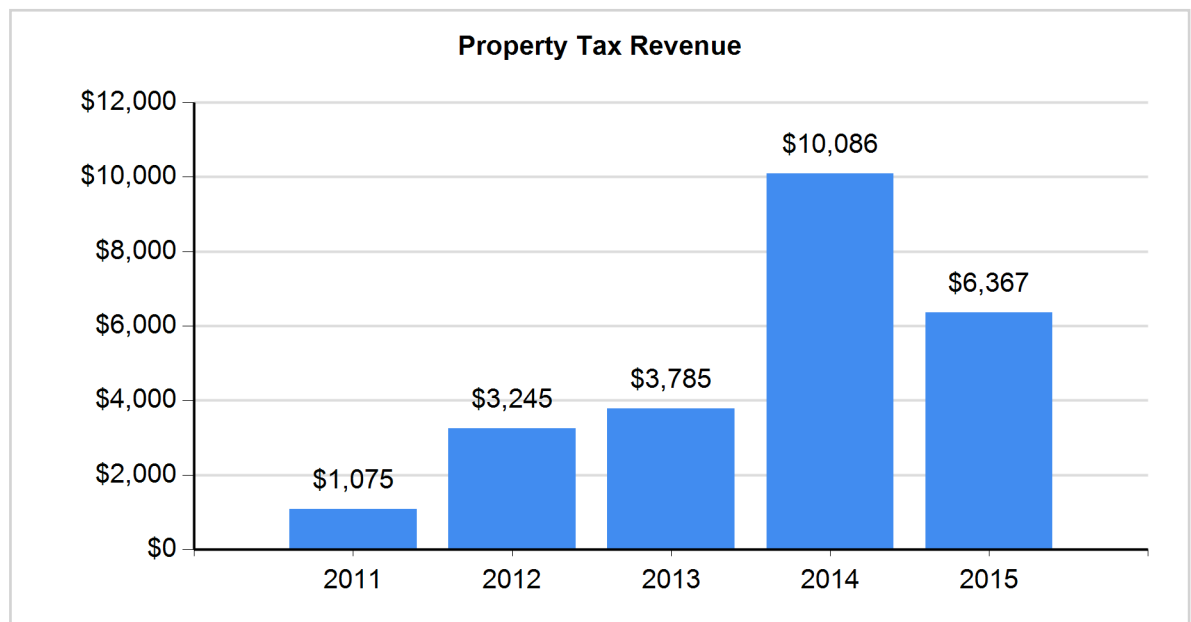
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response

LAFCO Comment: Effective July 1, 2008, fire service transferred along with the associated property tax revenue to the San Bernardino Fire Protection District and its Mountain Service Zone.



County Service Area 79 (Green Valley Lake)

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Charges for Service (business)

Description

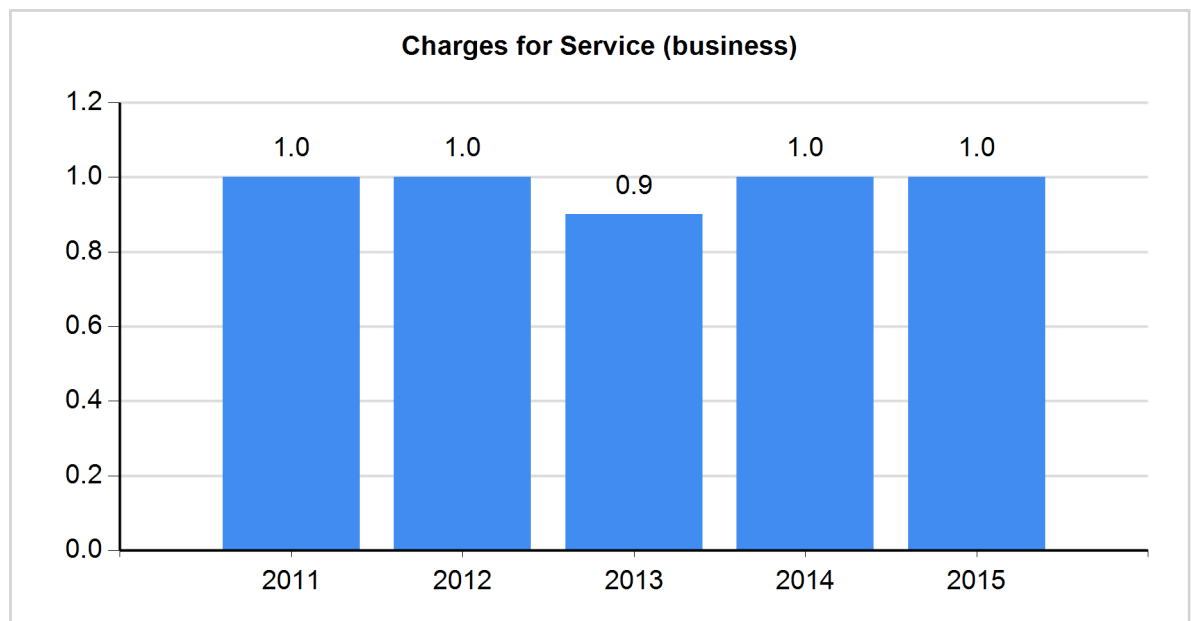
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2011	2012	2013	2014	2015
\$900,139	\$896,269	\$857,980	\$948,192	\$974,372
\$936,556	\$876,096	\$965,852	\$984,242	\$950,253
1.0	1.0	0.9	1.0	1.0

Agency Response



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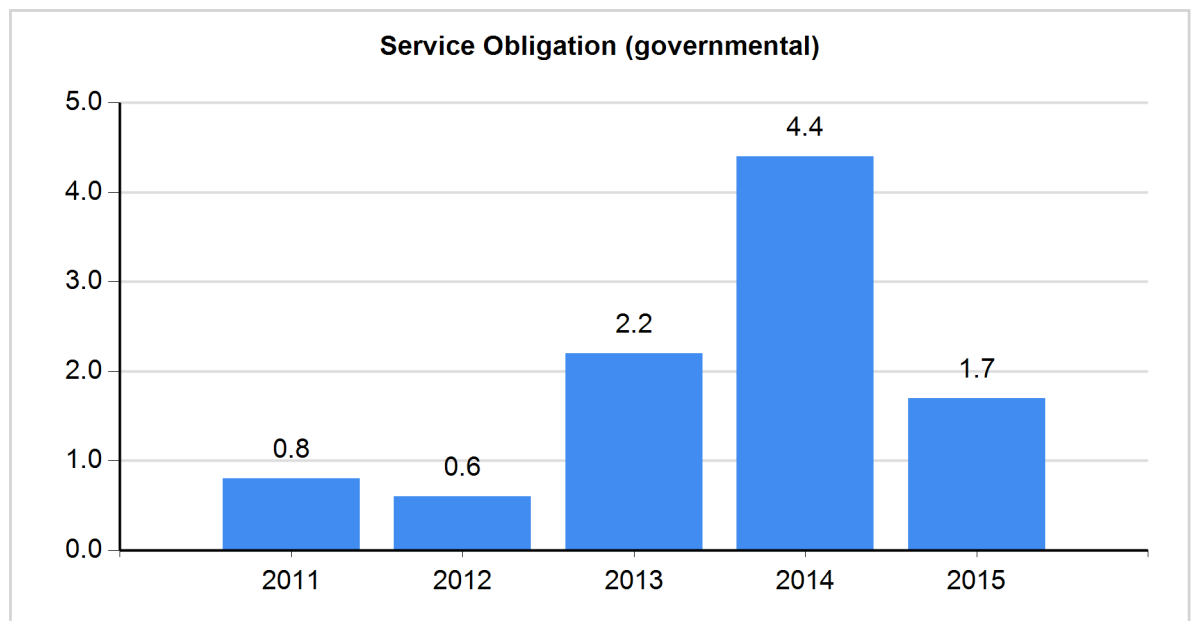
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$23,284	\$22,215	\$26,888	\$38,826	\$24,949
\$28,238	\$37,741	\$12,094	\$8,816	\$14,608
0.8	0.6	2.2	4.4	1.7

Agency Response



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Liquidity

Description

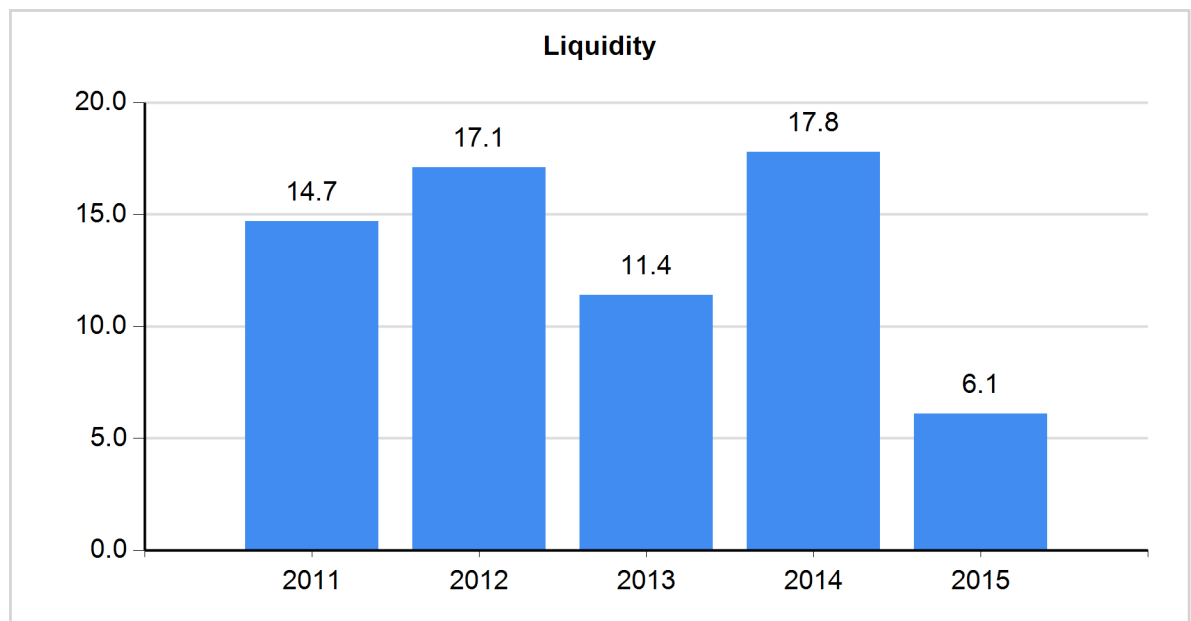
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$1,300,208	\$1,344,658	\$1,387,867	\$1,484,541	\$1,351,513
\$88,673	\$78,471	\$122,259	\$83,228	\$221,366
14.7	17.1	11.4	17.8	6.1

Agency Response



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Change in Cash and Cash Equivalents (business)

Description

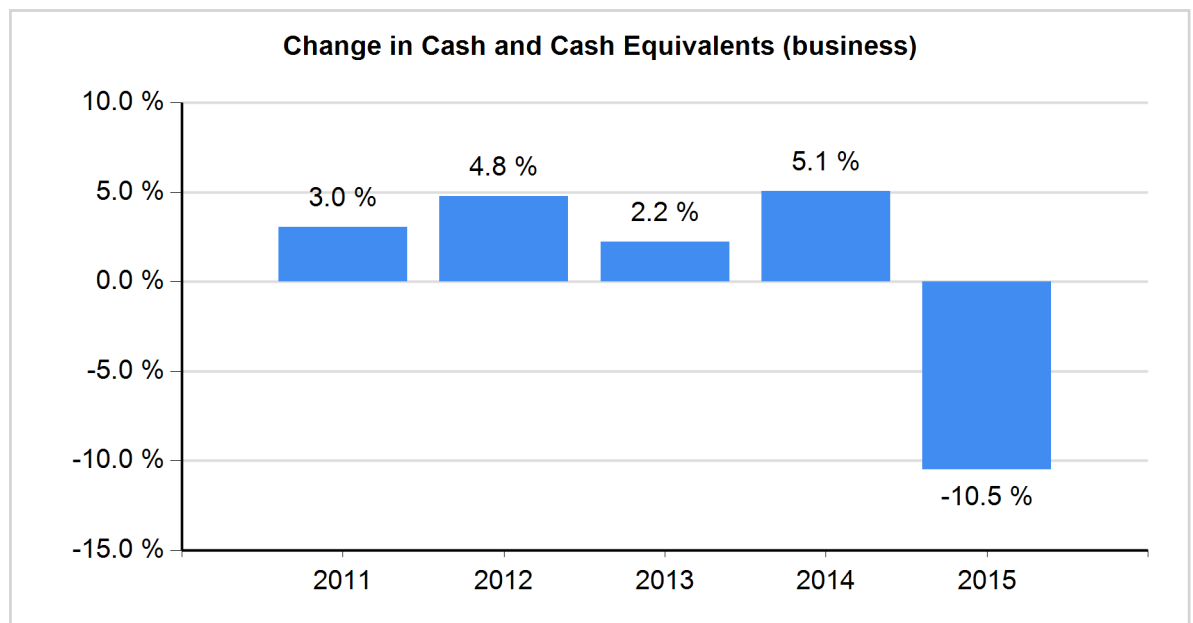
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash &
cash
equivalents/begin
cash & cash
equivalents

Source:

Statement of Cash
Flows



2011	2012	2013	2014	2015
\$37,612	\$60,896	\$29,788	\$69,021	(\$150,160)
\$1,235,729	\$1,273,341	\$1,334,237	\$1,364,025	\$1,433,046
3.0%	4.8%	2.2%	5.1%	-10.5%

Agency Response



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Debt Service (governmental)

Description

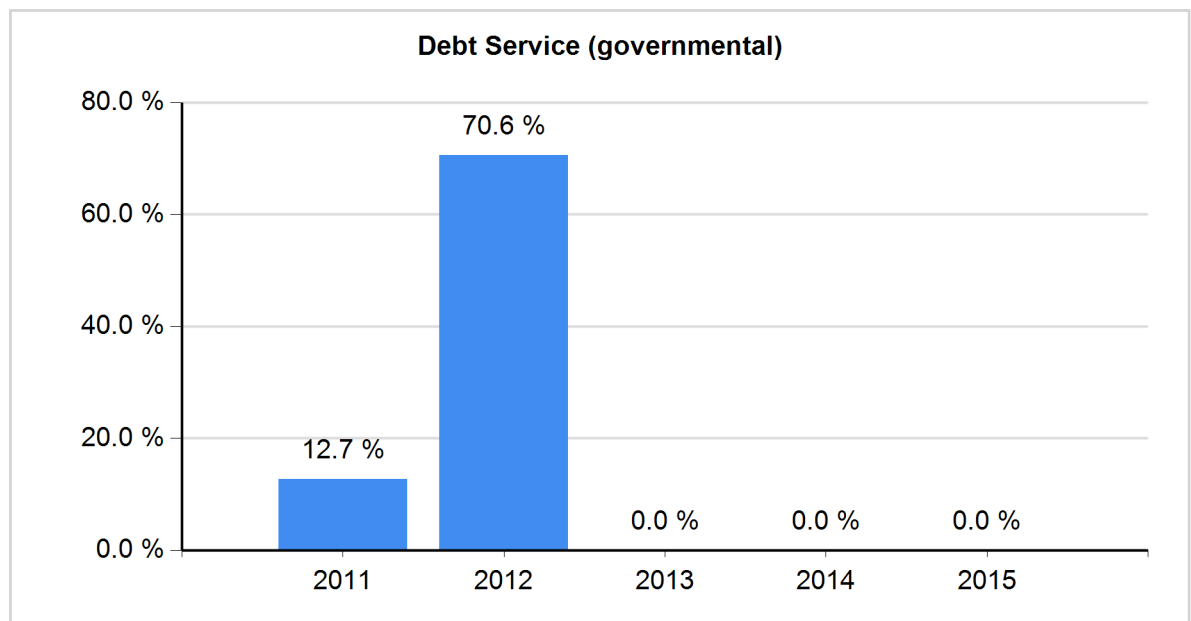
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$3,600	\$26,649	\$0	\$0	\$0
\$28,238	\$37,741	\$12,094	\$8,816	\$14,608
12.7%	70.6%	0.0%	0.0%	0.0%

Agency Response